



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



February 27, 2015

Re: **Gray-Benedict House, 19 North King Street, Leesburg, VA**
Project Number: **29087**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me in Washington on December 19, 2014, and for providing a detailed account of the project. I also wish to thank for joining the meeting via telephone.

After careful review of the complete record for this project, including the materials you recently submitted, I have determined that the rehabilitation of the Gray-Benedict House is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5, and 6, of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on August 14, 2014, by TPS is hereby affirmed.

The Gray-Benedict House was constructed in three distinct sections, with the earliest portion, now part of the rear wing, having been built circa 1785. It was certified as contributing to the Leesburg Historic District on July 23, 2013. The rehabilitation was found not to meet the Standards owing primarily to large-scale interior demolition work. TPS determined that this work has created "open and unencumbered space" on both the first and second floors, and has significantly compromised the historic character of the building. Additionally, TPS also cited exterior work, including the removal of two of the four chimneys, the construction of five new dormers (three of which are on the front roof slope) without sufficient historical evidence, the wholesale repointing of the brickwork, the removal of the star anchor plates, and the removal and replacement of the historic roof framing.

At the appeal meeting, I requested completed-work photographs of the building and a structural engineer's report to assist me with my evaluation of the rehabilitation. Based on my review of the file materials and the additional information you submitted in response to my request, there is no evidence of major structural failure in the significant rear wing that would have necessitated the elimination of the floor plan (which had survived despite previous alterations) and the aggressive removal of historic fabric, including the winder stair, fireplaces and associated mantelpieces, plaster finishes and wood trim. The main part of the house was also subjected to similarly aggressive removal of historic fabric, including plaster finishes and wood trim. As a result, the finish materials on the interior of the building are primarily new, except for a small section of the historic flooring, a section of an historic structural beam left exposed in a stairwell, and a mantelpiece, all in the main part of the house. Accordingly, I have determined that the interior of the building has lost its historic integrity and no longer conveys the character of the interior of a late-18th/early-19th-century home. Consequently, I find that the rehabilitation fails to meet Standards 2, 5, and 6:

- *Standard 2- The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*
- *Standard 5- Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*
- *Standard 6- Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*

Regarding exterior work, your additional information reveals physical evidence in the attic supporting the claim that dormers existed historically along the roof's front slope. Additionally, you have produced documentation to show that the design of the new dormers is appropriate to the period of this historic property. Thus, I find that this work is consistent with the building's historic character and the Standards. Other exterior work cited by TPS—including the removal of two of the four chimneys, the wholesale repointing of the brickwork, the removal of the star anchor plates, and the removal and replacement of the historic roof framing—has not significantly altered the historic character of the building, and I find these treatments to be acceptable under the Standards. Accordingly, this exterior work has not entered into my decision. Despite my findings on the exterior work, the level of intervention on the interior causes the project as a whole to contravene the Standards.

Finally, it is unfortunate that the work on this property was completed before the National Park Service received the application and had an opportunity to comment, since it is the experience of the National Park Service that such buildings can be rehabilitated in a manner that conforms with the Standards. As the regulations governing the program state, "*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" [36 CFR § 67.6(a)(1).]

As Department of the Interior regulations state, my decision that the rehabilitation does not meet the Standards for Rehabilitation is the final administrative decision with respect to the August 14, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be

provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-VA
IRS